TOWN OF REDINGTON BEACH
BOARD OF COMMISSIONERS
REGULAR MEETING
AGENDA
Wednesday, October 4, 2023
6:30 PM

Town Hall **Assembly Hall**

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **APPROVAL OF AGENDA October 4, 2023**

5. **PUBLIC FORUM: Non-Agenda Items Only NOTE: A three-minute time limit** applies to all comments from the public on non-agenda items only. If a person wishes to address the Board of Commissioners, **about a NON-AGENDA item**, please fill out a "Speakers Card" and give it to the Town Clerk prior to the start of the meeting.

6. **REPORTS**
   Public Safety – Commissioner Murray
   Building/Code – Commissioner Skjoldager
   Public Works/Parks – Commissioner Cariello
   Finance - Vice-Mayor Kornijtschuk
   Mayor – Mayor Will
   Town Clerk
   Town Attorney
   Boards & Committees

7. **CONSENT AGENDA**
   A. Board Regular Meeting minutes, September 20, 2023
   B. First Budget Hearing minutes, September 6, 2023
   C. Final Budget Hearing minutes, September 20, 2023
   D. Bill List for Day Ending September 29, 2023

8. **Presentation:** Brian Quinlin, from Clifton Larson Allen, LLP will present the findings from the audit of the Town's 2021-2022 Fiscal year.

9. **UNFINISHED BUSINESS**

10. **NEW BUSINESS**
    A. **RESOLUTION 2023-08:** A Resolution Of The Board Of Commissioners Of The Town Of Redington Beach, Florida, Entering Into An Agreement With Clifton Larson Allen, LLP For Auditing Services; And Providing For An Effective Date.
    B. Tractor replacement

11. **OTHER BUSINESS**

12. **ADJOURNMENT**

Note: The Town of Redington Beach Board of Commissioners meet the First and Third Wednesday of each month beginning at 6:30 p.m.
The Town of Redington Beach Board of Commissioners may take action on any matter during this meeting, including items that are not set forth within this agenda.
Minutes of the Board of Commissioners meeting may be obtained from the Town Clerk's office. The meetings may be recorded. The Minutes are not transcribed verbatim. It is the policy of the Board of Commissioners to make "action minutes" of all meetings.
Persons requiring a verbatim transcript of any Town meeting (for purposes of appeal or otherwise) should make arrangements to have a certified Court Reporter, at their own cost and expense, present at the meeting.
Persons who wish to appeal any decision made by the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. (F.S 286.0105) **Notice Regarding Special Accommodations: (F.S. 286.26)**

In accordance with F.S. 286.26 persons with disabilities needing special accommodations to participate in this meeting should contact the office of the Town Clerk 727-391-3875 no later than 2:00 p.m. on the day prior to the meeting to make arrangements for such special accommodations.

7. CONSENT AGENDA

A. Board Regular Meeting minutes, September 20, 2023

B. First Budget Hearing minutes, September 6, 2023

C. Final Budget Hearing minutes, September 20, 2023

D. Bill List for Day Ending September 29, 2023

A. Board Regular Meeting minutes, September 20, 2023

TOWN OF REDINGTON BEACH, FLORIDA
BOARD REGULAR MEETING MINUTES
Wednesday, September 20, 2023
6:30 p.m.

Having been duly advertised as required by law, the **Regular Meeting** of the Board of Commissioners of the Town of Redington Beach, Florida, was held on **Wednesday, September 20, 2023 at 6:30 pm,** in Redington Beach Town Hall at 105 164th Avenue, Redington Beach Florida.

Mayor Will called the **Regular Meeting** to order and led the pledge of allegiance.

Roll Call:

	Present	Absent
Commissioner Cariello	X	
Commissioner Murray	X	
Commissioner Skjoldager	X	
Vice Mayor Kornijtschuk	X	
Mayor Will	X	
Town Attorney Simon	X	
Town Clerk Nieves	X	

Agenda: Mayor Will asked for approval of the agenda. A motion by Vice Mayor Kornijtschuk and seconded by Commissioner Cariello to accept the agenda as presented. No public comment. Motion passed unanimously.

Public Forum:
None

Reports:

Public Safety
- Nothing to report.

Building/Code
- Nothing to report.

Public Works/Parks
- Commissioner Cariello reported on the following matters:
  - Park Board approved 2 small turtle signs and they are now being produced.
  - The gas line repairs are completed but the Town still hasn't received any photos or reports from Clearwater Gas. Clearwater Gas is withholding payment to subcontractor until the photos and report s are submitted.
  - Commissioner Cariello reported that although Shenandoah Contractors was chosen to repair the faulty valves, several other companies were contacted by either the Clerk's office or Commissioner Cariello – Underground Solutions, Flotech Environmental, Miller Pipe, APS, and Nelson Construction. The locations of the initial repairs by Shenandoah will be valves number 1, 2, 4 and 16.

Finance
- Nothing to report

Mayor

- Mayor Will reported that there were about 25 dumpsters used by the Town and its residents. The last dumpster will be removed on Friday morning.

Town Clerk

- Nothing to report.

Town Attorney

- Nothing to report.

Boards and Committees

- Commissioner Cariello reported that the last Library Board meeting was canceled due to Hurricane Idalia. The next meeting is scheduled for September 25th.

CONSENT AGENDA

A. Board Regular Meeting Minutes, September 6, 2023
B. Bill List for Day Ending September 15, 2023

A motion by Vice Mayor Kornijtschuk, seconded by Commissioner Cariello to approve the consent agenda as presented. No discussion. No public comment. Motion passed unanimously.

UNFINISHED BUSINESS - None

NEW BUSINESS

Beach access replacement: Mayor Will explained that GA Nichols submitted an estimate with 2 options of replacing the damaged boardwalks. One option used decking and the other option used concrete. He noted that other beach cities that use concrete for their beach access are pleased. Mayor Will proposed using concrete – less costly – and with the balance of what was budgeted for decking, install a deck at Friendship Park. Board discussion.

Bob David, 15905 Gulf Blvd., asked if there is any progress on the beach renourishment project.

John Hurlburt, 16006 2nd St E., approves of using concrete for the walkways and also asked if handrails are required to maintain ADA compliance. He also asked what the finish will be.

Mayor Will suggested asking the Park Board to discuss the proposed deck at Friendship Park.

Motion by Vice-Mayor Kornijtschuk to move forward with GA Nichols quote for concrete walkways at the beach accesses. Second by Commissioner Skjoldager. Motion was approved with a roll-call vote.

	Motion	Second	Aye	Nay	Absent
Commissioner Cariello			X		
Commissioner Skjoldager		X	X		
Commissioner Murray			X		
Vice-Mayor Kornijtschuk	X		X		
Mayor Will			X		

OTHER BUSINESS:
None

Adjournment: With no further business, a motion was made by Vice Mayor Kornijtschuk and seconded by Commissioner Skjoldager to adjourn. Regular meeting was adjourned at 6:51pm.

Adopted: October 4, 2023

____
Adriana Nieves, CMC, Town Clerk

B. First Budget Hearing minutes, September 6, 2023

TOWN OF REDINGTON BEACH
PUBLIC BUDGET HEARING
MINUTES
Wednesday, September 6, 2023
6:00pm

Having been duly advertised as required by law, the **Public Budget Meeting** of the Board of Commissioners of the Town of Redington Beach, Florida, was held on **Wednesday, September 6, 2023, at 6:00pm** in Redington Beach Town Hall at 105 164th Avenue, Redington Beach, Florida.

Mayor Will called the **Budget Hearing** to order and led the **Pledge of Allegiance.**

Roll Call

	Present	Absent
Commissioner Cariello	X	
Commissioner Murray		X
Commissioner Skjoldager	X	
Vice Mayor Kornijtschuk	X	
Mayor Will	X	
Town Clerk Nieves	X	
Town Attorney Eschenfelder	X	

Agenda: Motion made by Vice-Mayor Kornijtschuk and seconded by Commissioner Cariello to approve the agenda. Agenda approved with all ayes.

Public Forum: None

NEW BUSINESS

A. 2023-2024 Budget Update: Vice Mayor Kornijtschuk reported the following:
Current millage rate 1.8149 expected revenue approx. - $1,356,665

Mayor Will thanked the Finance Committee for their work on the budget.

Finance Committee Chair Jim Hoffman thanked the Finance Committee. The Finance Committee recommends keeping the millage rate the same as last year.

No further public comment.

No further Board discussion.

Mayor Will asked for a motion to approve the tentative millage rate and proposed budget. Vice Mayor Kornijtschuk motioned to approve the tentative millage rate and the proposed budget. Commissioner Cariello seconded the motion.

	Aye	Nay	Absent
Commissioner Cariello	X		
Commissioner Murray			X
Commissioner Skjoldager	X		
Vice Mayor Kornijtschuk	X		
Mayor Will	X		

OTHER BUSINESS

Resident Michelle Brockhum, 16121 2nd St E., asked if the tentative millage rate was in the second or third column of the TRIM notices that were mailed out.

With no further business, motion made by Vice-Mayor Kornijtschuk and seconded by Commissioner Cariello to adjourn. Budget hearing was adjourned at 6:08 p.m.

Adopted: **October 4, 2023**

Adriana Nieves, CMC
Town Clerk

C. Final Budget Hearing minutes, September 20, 2023

TOWN OF REDINGTON BEACH, FLORIDA
FINAL BUDGET HEARING
MINUTES
Wednesday, September 20, 2023
6:00 p.m.

Having been duly advertised as required by law, the **Final Budget Hearing** of the Board of Commissioners of the Town of Redington Beach, Florida, was held on **Wednesday, September 20, 2023, at 6:00pm,** in Redington Beach Town Hall at 105 164th Avenue, Redington Beach Florida.

Mayor Will called the **Final Budget Hearing** to order and led the **Pledge of Allegiance.**

Roll Call

	Present	Absent
Commissioner Cariello	X	
Commissioner Murray	X	
Commissioner Skjoldager	X	
Vice Mayor Kornijtschuk	X	
Mayor Will	X	
Town Attorney Simon	X	
Town Clerk Nieves	X	

Approval of Agenda: Motion made by Vice Mayor Kornijtschuk and seconded by Commissioner Cariello to approve the agenda. Agenda approved with all ayes.

Public Forum - None

NEW BUSINESS

A. **Resolution 2023-06: A Resolution of the Board of Commissioners of the Town of Redington Beach, Florida, adopting the final levy of Ad Valorem Taxes for Pinellas County for Fiscal Year 2023-2024; and providing for an effective date.**

Attorney Simon read Resolution 2023-06 by title only. Commissioner Skjoldager noted a typo in the resolution. No further board discussion. No public comments. **Motion was made by Vice Mayor Kornijtschuk and seconded by Commissioner Cariello to adopt Resolution 2023-06 setting the final levy of Ad Valorem taxes with a millage rate of 1.8149. Roll call vote was taken and motion passed with all ayes.**

	Motion	Second	Aye	Nay	Absent
Commissioner Cariello		X	X		
Commissioner Murray			X		
Commissioner Skjoldager			X		
Vice Mayor Kornijtschuk	X		X		
Mayor Will			X		

B. Resolution 2023-07: A Resolution of the Board of Commissioners of the Town of Redington Beach, Florida, adopting the Final Budgets for General Operating, Capital, and Stormwater Funds for Fiscal Year 2023-2024; and providing for an effective date.

Attorney Simon read Resolution 2023-07 by title only. **Motion made by Vice Mayor Kornijtschuk and seconded by Commissioner Cariello to adopt Resolution 2022-07 with Schedule A (Published Budget Summary and Budget Worksheet). No public comment. No Board discussion. Roll call vote was taken and motion passed with all ayes.**

	Motion	Second	Aye	Nay	Absent
Commissioner Cariello		X	X		
Commissioner Murray			X		
Commissioner Skjoldager			X		
Vice Mayor Kornijtschuk	X		X		
Mayor Will			X		

OTHER BUSINESS - None

With no further business, motion made by Vice Mayor Kornijtschuk and seconded by Commissioner Cariello to adjourn. Regular session was adjourned at 6:04 p.m.

Adopted: October 4th, 2023

Adriana Nieves, CMC Town Clerk

D. Bill List for Day Ending September 29, 2023

INVOICE APPROVAL LIST BY FUND REPORT

Town of Redington Beach

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Posting Date	Amount
Fund: 101 General Fund							
Dept: 512 Town Clerk							
101-512-512.240 Worker's Comp I							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	400.94
							400.94
101-512-512.260 General Liability I							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	262.50
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	3,044.25
							3,306.75
101-512-512.265 Property Insuran							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	4,934.00
							4,934.00
101-512-512.409 Con Education/R							
	CHASE CARD SERVICES	129021	FACC 2023Fall Academy - Runy	0	09/21/2023	09/21/2023	400.00
							400.00
101-512-512.421 Stamps.com							
	CHASE CARD SERVICES	9-28-23	stamps.com Oct subscription	0	09/28/2023	09/28/2023	19.99
							19.99
101-512-512.473 Newsletter							
	CHASE CARD SERVICES	9/28/23	Mailchimp sept - extra charges	0	09/28/2023	09/28/2023	12.06
	CHASE CARD SERVICES	09/28/23	Mailchimp Oct. subscription	0	09/28/2023	09/28/2023	26.50
							38.56
101-512-512.510 Office Supplies							
	APEX OFFICE PRODUCTS	2492106-0	Mop handle	0	09/14/2023	09/14/2023	28.79
	PINELLAS COUNTY TAX COL	09/29/23	Pro-rata taxpayer refund	0	09/14/2023	09/14/2023	77.94
	WATER BOY INC	61088343	Bottle 4x$7.95/ 5-gal $6.95	0	09/20/2023	09/20/2023	40.75
							147.48
101-512-512.542 Dues & Subscript							
	PINELLAS COUNTY MUNICIF	9/29/2023	Dues Oct.1st- Sept 30th ,2023	0	09/29/2023	09/29/2023	25.00
	PINELLAS COUNTY MUNICIF	09/29/2023	Dues Oct.1st- Sept 30th ,2023	0	09/29/2023	09/29/2023	25.00
							50.00
						Total Dept. Town Clerk:	**9,297.72**
Dept: 513 Finance & Admin							
101-513-513.240 Worker's Comp I							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	400.94
							400.94
101-513-513.320 Audit Fee							
	CLIFTON LARSON ALLEN LL	3883418	Final bill-audit srv 9/30/023	0	09/25/2023	09/25/2023	3,780.00
							3,780.00
						Total Dept. Finance & Admin:	**4,180.94**
Dept: 534 Garbage/Solid Waste C							
101-534-534.700 Refuse Collectior							
	WASTE CONNECTIONS OF F	3861996W416	Hurricane Idalia- R/Odumpsters	0	09/29/2023	09/29/2023	6,787.91
							6,787.91
						l Dept. Garbage/Solid Waste Control:	**6,787.91**
Dept: 539 Department of Public V							
101-539-539.233 Vehicle Insurance							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	915.25
							915.25
101-539-539.240 Workers Comp -							

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Posting Date	Amount
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	801.87
							801.87
101-539-539.440 P/W Utilities							
	DUKE ENERGY	200171972926	Service Aug 11 - Sept 12	0	09/14/2023	09/14/2023	372.44
							372.44
			al Dept. Department of Public Works:				**2,089.56**
Dept: 541 Roads & Streets							
101-541-541.468 Maintenance - St							
	US FOUNDRY	SLI/ 10369338	Storm Drain cover (Grate)	0	09/26/2023	09/26/2023	968.77
							968.77
			Total Dept. Roads & Streets:				**968.77**
Dept: 572 Parks and Recreation							
101-572-572.260 General Liability							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	3,044.25
							3,044.25
101-572-572.265 Property Insuranc							
	FLORIDA MUN INS. TRUST	INV-38666-Y2H7	First install - 2023-2024	0	08/15/2023	08/15/2023	4,934.00
							4,934.00
101-572-572.341 Storm Debris Col							
	CHASE CARD SERVICES	09-28-2023	Gate repair-sandpit - Idalia	0	09/26/2023	09/26/2023	386.25
	PRIMESCAPE SERVICES	601443	Grapple truck-Debris removal	0	09/27/2023	09/27/2023	8,000.00
	WASTE CONNECTIONS OF F	3862015W416	Hurricane Idalia- R/Odumpsters	0	09/15/2023	09/15/2023	7,229.01
							15,615.26
101-572-572.430 Utilities							
	DUKE ENERGY	200171972927	Service Aug 11 - Sept 12	0	09/14/2023	09/14/2023	40.65
							40.65
101-572-572.462 Maintenance - Gr							
	HOME DEPOT CREDIT SERV	6304000012 26489	Trash can hooks	0	09/02/2023	09/02/2023	27.36
	HOME DEPOT CREDIT SERV	63040000451666	Tapcons for shower install /BP	0	09/26/2023	09/26/2023	37.34
	SITE ONE LANDSCAPE SUPI	134593255-001	Tribune diquat / liq herbicide	0	09/18/2023	09/18/2023	349.41
							414.11
101-572-572.490 Playground Equip							
	CHASE CARD SERVICES	1492432465	Sail shade buckle - playground	0	09/15/2023	09/15/2023	63.61
							63.61
101-572-572.522 Gasoline & Oil							
	WEX BANK	360347	unleaded - Dave	0	09/15/2023	09/15/2023	60.00
	WEX BANK	398305	Unleaded - Christian	0	09/18/2023	09/18/2023	54.32
	WEX BANK	9-29-23	Unleaded (Missing Receipt)	0	09/20/2023	09/20/2023	79.16
	WEX BANK	498154	Unleaded - Christian	0	09/27/2023	09/27/2023	86.33
							279.81
101-572-572.527 Tools & Equipme							
	HOME DEPOT CREDIT SERV	63040006228548	Power washer gun	0	09/22/2023	09/22/2023	40.97
							40.97
101-572-572.535 Signage							
	VINCE ANTHONY	Vinc09/29/23	Add $100 for wording	0	09/29/2023	09/29/2023	100.00
							100.00
			Total Dept. Parks and Recreation:				**24,532.66**
			Total Fund General Fund:				**47,857.56**

Fund: 400 Storm Water

INVOICE APPROVAL LIST BY FUND REPORT

Town of Redington Beach

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Posting Date	Amount
Dept: 535 Storm Water							
400-535-535.548	NPDES Drain Cle						
	CHASE CARD SERVICES	23-09814-1	ACP - Drain disks (shipping)	0	08/11/2023	08/11/2023	42.49
							42.49
						Total Dept. Storm Water:	**42.49**
						Total Fund Storm Water:	**42.49**
						Grand Total:	**47,900.05**

9/20/2023	11165	PAYROLL	$	197.05
	11166	PAYROLL	$	277.05
	11167	PAYROLL	$	277.05
	11168	PAYROLL	$	277.05
	11169	PAYROLL	$	455.50
	11170	PAYROLL	$	2,097.85
	11171	PAYROLL	$	1,268.79
	11172	PAYROLL	$	1,948.19
	11173	PAYROLL	$	996.46
	EFT	Retirement	$	1,632.25
	EFT	Payroll taxes	$	3,803.47
			$	**13,230.71**

MAYOR WILL

COMMISSIONER SKJOLDAGER

VICE MAYOR KORNIJTSCHUK

COMMISSIONER MURRAY

COMMISSIONER CARIELLO

ATTEST:

Adriana Nieves, CMC, Town Clerk

Regular Meeting of October 4, 2023

Agenda item 8.

Presentation by

Brian Quinlin, Clifton Larson Allen, LLP

We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

Town of Redington Beach, Florida

Audit of the Fiscal Year Ended September 30, 2022

Financial Statement Overview

Financial Statement Takeaways

As of September 30, 2022

General Fund

- Unassigned fund balance as a percentage of current year expenditures is 248%.
- Net change in fund balance was approximately $526,000

Capital Projects Fund

- Restricted fund balance was approximately $2,400,000

Stormwater Utility Fund

- Unrestricted Net Position was approximately $818,000 and decreased $126,000 from the previous year.

Results of Procedures

Audit and Examination Services Performed

Financial Statements

- Financial statement audit for the year ended September 30, 2022, in accordance with *Government Auditing Standards*

State Compliance

- Examination of compliance with investment provisions of F.S. 218.415

Results of Procedures

Independent Auditors' Report

- Unmodified Opinion

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (GAS)

- No material weaknesses identified
- No instances of noncompliance reported

Management Letter

- No items of note

Independent Accountants' Report

- Unmodified Opinion

Required Communications

Thank You!

We appreciate everyone's cooperation throughout the audit.

Brian Quinlin, CPA
Signing Director
brian.quinlin@CLAconnect.com
863-202-8121

CLAconnect.com

CPAs | CONSULTANTS | WEALTH ADVISORS

Agenda item 10A.

Resolution 2023-08

A Resolution Of The Board Of Commissioners Of The Town Of Redington Beach, Florida, Entering Into An Agreement With Clifton Larson Allen, LLP For Auditing Services; And Providing For An Effective Date.

TOWN OF REDINGTON BEACH

Resolution 2023-08

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TOWN OF REDINGTON BEACH, FLORIDA, ENTERING INTO AN AGREEMENT WITH CLIFTON LARSON ALLEN, LLP FOR AUDITING SERVICES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Redington Beach is in need of auditing services for fiscal year ending September 30, 2023; and

WHEREAS, Clifton Larson Allen, LLP has submitted a Statement of Work-Audit Services (Attachment A) and a Statement of Work – Assertation Based Examination Services (Attachment B) to perform the service for the Town of Redington Beach; and

WHEREAS, Clifton Larson Allen, LLP agrees and understands that its auditing services are being retained for fiscal year ending September 30, 2023; and

WHEREAS, the Board of Commissioners of the Town of Redington Beach has met and reviewed the proposals; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF REDINGTON BEACH, FLORIDA AS FOLLOWS:

Section 1: The Board of Commissioners accepts Clifton Larson Allen, LLP as the accounting firm to conduct the Town audit for fiscal year ending September 30, 2023.

Section 2: The gross fee for the audit, including expenses, will not exceed $26,000.

Section 3: The Town accepts the provisions as outlined in the Statement of Work-Audit Services and the Statement of Work – Assertation Based Examination Services, dated September 25, 2023.

Section 4: This Resolution shall become effective immediately upon adoption.

ADOPTED this 4th Day of October 2023, by the Board of Commissioners of the Town of Redington Beach, Florida.

Attest:

By: ____________________________
Adriana Nieves, CMC, Town Clerk

By: ____________________________
David Will, Mayor

	Motion	Second	Aye	Nay	Absent
Commissioner Cariello					
Commissioner Murray					
Commissioner Skjoldager					
Vice Mayor Kornijtschuk					
Mayor Will					

Resolution 2023-08

Attachment A

CliftonLarsonAllen LLP
https://www.claconnect.com

Statement of Work - Audit Services

September 25, 2023

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated June 29, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Town of Redington Beach, Florida ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended September 30, 2023.

Brian Quinlin, CPA, is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, which collectively comprise the basic financial statements of Town of Redington Beach, Florida, and the related notes to the financial statements as of and for the year ended September 30, 2023.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The following RSI will be subjected to certain limited procedures, but will not be audited.

- Management's discussion and analysis.
- Budgetary comparison schedule of the General Fund.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of depreciation schedules.
- Preparation of adjusting journal entries

Audit objectives
The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We also will issue a written management letter, as required by Chapter 10.550, upon completion of our audit.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

- Risk of nonexchange grant and similar revenues being recorded in the appropriate period.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

We are also responsible for communicating certain matters in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the state of Florida. These matters will be communicated in the management letter.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2)

additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities , internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

> CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

Resolution 2023-08

Attachment B

CliftonLarsonAllen LLP
https://www.claconnect.com

Statement of Work - Assertion Based Examination Services

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated June 29, 2022, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Town of Redington Beach, Florida ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of September 30, 2023.

Brian Quinlin, CPA, is responsible for the performance of the examination engagement.

Examination services

We will examine your compliance with the Section 218.415, regarding the investment of public funds, as of September 30, 2023.

Examination objectives

The objectives of our examination are (1) to obtain reasonable assurance about whether the entity complied with the Section 218.415, regarding the investment of public funds, in all material respects; and (2) to express an opinion in a written report about whether the entity complied with the Section 218.415, regarding the investment of public funds, in all material respects.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion.

Those standards require us to be independent of the entity or responsible party, as applicable, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our engagement.

We will issue a written report upon completion of the examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate evidence, or the existence of a significant risk of material misstatement or deviation from the criteria, which in our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, and Auditor General, state of Florida and is not intended to be and should not be used by anyone other than the specified parties.

Our responsibilities, procedures, and limitations
We will conduct our examination in accordance with attestation standards established by the AICPA.

Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the entity complied with the Section 218.415, regarding the investment of public funds, in all material respects, including designing the examination to detect both intentional and unintentional material noncompliance. An examination involves performing procedures to obtain evidence we consider necessary to enable us to express our opinion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. There is an unavoidable risk, because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

In making our risk assessments, we consider internal control relevant to the entity's internal control over compliance with the Section 218.415, regarding the investment of public funds, in order to identify types of potential noncompliance, to consider factors that affect the risk of material noncompliance, and to design examination procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control relevant to the Section 218.415, regarding the investment of public funds. An examination is not designed to provide assurance on internal control over compliance or to identify deficiencies in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the Section 218.415, regarding the investment of public funds, that we identify during the examination.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or noncompliance with laws or regulations, that may exist. However, we will inform you of any material errors, uncorrected misstatements, and known and suspected fraud and noncompliance with laws or regulations identified during the engagement.

Management responsibilities
You are responsible for the entity's compliance with the Section 218.415, regarding the investment of public funds. You are responsible for, and agree to provide us with, a written assertion about the entity's compliance with the Section 218.415, regarding the investment of public funds. You are responsible for the design, implementation, and maintenance of internal control over compliance.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the entity's compliance with the Section 218.415, regarding the investment of public funds, such as records, documentation, and other matters, and for the accuracy and completeness of that information; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons from whom we determine it necessary to obtain evidence.

You agree to inform us of events occurring or facts discovered subsequent to the period covered by our report affecting the entity's compliance with the Section 218.415, regarding the investment of public funds.

You are responsible for the entity's compliance with the Section 218.415, regarding the investment of public funds; and for selecting the suitable criteria and determining that such criteria are appropriate for the purpose of the engagement. You are responsible for determining that the criteria will be available to the intended users. We may advise you about appropriate criteria, but the responsibility for compliance with the specified requirements remains with you.

For all nonattest services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will include management's assertion about and confirm management's responsibility for the entity's compliance with the Section 218.415, regarding the investment of public funds, acknowledge management's responsibility for establishing and maintaining effective internal control over compliance, state that management has performed an evaluation of the entity's compliance with the specified requirements, and state management's interpretation of any compliance requirements that have varying interpretations. Management acknowledges that it agrees to provide us with a written representation letter at the conclusion of the engagement which provides confirmation of representations made by you and your staff to us in connection with the examination engagement. During our engagement, we will request information and explanations from you regarding the entity's compliance with the Section 218.415, regarding the investment of public funds. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud, error, or noncompliance to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any noncompliance that we may fail to detect as a result of misrepresentations made to us by you.

Engagement administration and other matters

A list of information we expect to need for the engagement and the dates required will be provided in a separate communication.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Fees

Our professional fees are reflected in the Statement of Work - Audit Services. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation.

Agreement

We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our examination engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to examination services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our examination services including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

CLA

ORG: CliftonLarsonAllen LLP

NAME: Brian Quinlin

TITLE: Signing Director

SIGN:

DATE: September 25, 2023

Client

ORG:

NAME:

TITLE:

SIGN:

DATE:

ORG:

NAME:

TITLE:

SIGN:

DATE:

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the an oversight agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fees are outlined in the table below:

Service	Fee
Audit of Financial Statements and Examination	$26,000
Preparation of the financial statements	$2,500
Additional audit testing for GASB 96 SBITAs (1-25 agreements)	$2,000-4,000 (estimated)

Nonattest capital asset and depreciation services	$750

We will also bill for expenses including travel, internal and administrative charges, and a technology and client support fee of five (5%) of all professional fees billed. Our fee is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher.

Unexpected circumstances
We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards
Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement
We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our audit engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to audit services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

Response:
This letter correctly sets forth the understanding of Town of Redington Beach, Florida.

CLA

ORG: CliftonLarsonAllen LLP

NAME: Brian Quinlin

TITLE: Signing Director

SIGN: Brian Quinlin

DATE: September 25, 2023

Client

ORG:

NAME:

TITLE:

SIGN:

DATE:

ORG:

NAME:

TITLE:

SIGN:

DATE:

Agenda item 10B.

Tractor replacement

JOHN DEERE

Customer:

Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.

A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.

- ☐ Vendor: Deere & Company
  2000 John Deere Run
  Cary, NC 27513
- ☐ Signature on all LOIs and POs with a signature line
- ☐ Contract name or number; or JD Quote ID
- ☐ Sold to street address
- ☐ Ship to street address (no PO box)
- ☐ Bill to contact name and phone number
- ☐ Bill to address
- ☐ Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate
- ☐ Membership number if required by the contract

For any questions, please contact:

Mark Gulick

Everglades Equipment Group
6785 114th Avenue North
Largo, FL 33773

Tel: 727-259-7748
Mobile Phone: 813-478-2145
Email: mgulick@evergladesfarmequipment.com

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.

JOHN DEERE

Everglades

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR): Deere & Company 2000 John Deere Run Cary, NC 27513 FED ID: 36-2382580 UEID: FNSWEDARMK53	**ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:** Everglades Equipment Group 6785 114th Avenue North Largo, FL 33773 727-259-7748 info@efe1963.com

Quote Summary

Prepared For:
TOWN OF REDINGTON BEACH
105 164TH AVE
SAINT PETERSBURG, FL 33708
Business: 727-391-3585

Delivering Dealer:
Everglades Equipment Group
Mark Gulick
6785 114th Avenue North
Largo, FL 33773
Phone: 727-259-7748
Mobile: 813-478-2145
mgulick@evergladesfarmequipment.com

Quote ID: 29660162
Created On: 22 September 2023
Last Modified On: 22 September 2023
Expiration Date: 22 October 2023

Equipment Summary	Suggested List	Selling Price		Qty		Extended
JOHN DEERE 4044M Compact Utility Tractor (33 PTO hp)	$ 44,191.00	$ 37,562.35	X	1	=	$ 37,562.35

Contract: FL Ag & Lawn Equip 25101900-21-STC (PG F2 CG 22)
Price Effective Date: September 21, 2023

Equipment Total **$ 37,562.35**

Trade In Summary	Qty	Each	Extended
2015 JOHN DEERE 5065E TRACTOR	1	$ 11,000.00	$ 11,000.00
PayOff			$ 0.00
Total Trade Allowance			$ 11,000.00

Trade In Total **$ 11,000.00**

* Includes Fees and Non-contract items

Quote Summary	
Equipment Total	$ 37,562.35
Trade In	$ (11,000.00)
SubTotal	**$ 26,562.35**
Est. Service Agreement Tax	$ 0.00
Total	$ 26,562.35
Down Payment	(0.00)

Salesperson : X ____________ **Accepted By : X** ____________

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Everglades Equipment Group
6785 114th Avenue North
Largo, FL 33773
727-259-7748
info@efe1963.com

Rental Applied	(0.00)
Balance Due	**$ 26,562.35**

Salesperson : X ______________

Accepted By : X ______________


400E

Selling Equipment

Quote Id: 29660162 **Customer Name:** TOWN OF REDINGTON BEACH

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Everglades Equipment Group
6785 114th Avenue North
Largo, FL 33773
727-259-7748
info@efe1963.com

JOHN DEERE 4044M Compact Utility Tractor (33 PTO hp)

Hours:
Stock Number:
Contract: FL Ag & Lawn Equip 25101900-21-STC (PG F2 CG 22)
Price Effective Date: September 21, 2023

Suggested List *
$ 44,191.00
Selling Price *
$ 37,562.35

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
031ALV	4044M Compact Utility Tractor (33 PTO hp)	1	$ 34,849.00	15.00	$ 5,227.35	$ 29,621.65	$ 29,621.65
	Standard Options - Per Unit						
024H	United States Minor Outlying Islands	1	$ 0.00	15.00	$ 0.00	$ 0.00	$ 0.00
0409	English Operator's Manual and Decal Kit	1	$ 0.00	15.00	$ 0.00	$ 0.00	$ 0.00
1520	eHydro™	1	$ 1,418.00	15.00	$ 212.70	$ 1,205.30	$ 1,205.30
1718	Factory Installed Loader with Bucket	1	$ 8,513.00	15.00	$ 1,276.95	$ 7,236.05	$ 7,236.05
2000	Open Station with Standard Seat	1	$ 0.00	15.00	$ 0.00	$ 0.00	$ 0.00
4061	Less iMatch™ Quick Hitch Category 1	1	$ 0.00	15.00	$ 0.00	$ 0.00	$ 0.00
5243	44x18-20 (4PR, R3 Turf, 1 Position)	1	$ -589.00	15.00	$ -88.35	$ -500.65	$ -500.65
6243	27x10.50-15 (4PR, R3 Turf, 2 Position)	1	$ 0.00	15.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 9,342.00**		**$ 1,401.30**	**$ 7,940.70**	**$ 7,940.70**
	Value Added Services Total		**$ 0.00**			**$ 0.00**	**$ 0.00**
Total Selling Price			**$ 44,191.00**		**$ 6,628.65**	**$ 37,562.35**	**$ 37,562.35**

JOHN DEERE

Everglades Equipment Group Since 1983

Trade-in

Quote Id: 29660162 **Customer Name:** TOWN OF REDINGTON BEACH

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

2015 JOHN DEERE 5065E TRACTOR **SN#**		
Machine Details		
Description		**Net Trade Value**
2015 JOHN DEERE 5065E TRACTOR **SN#** **Your Trade In Description**		**$ 11,000.00**
w/Loader - Beach Tractor - Transmiision will need some work		
Additional Options		
Hour Meter Reading	774	
Total		**$ 11,000.00**

Quote ID :29660162Customer Name : TOWN OF REDINGTON BEACH

 File Created: 22-Sep-2023

2023 JOHN DEERE 4044M Compact Utility Tractor (33 PTO hp)

Differentials, axles, frame, and chassis

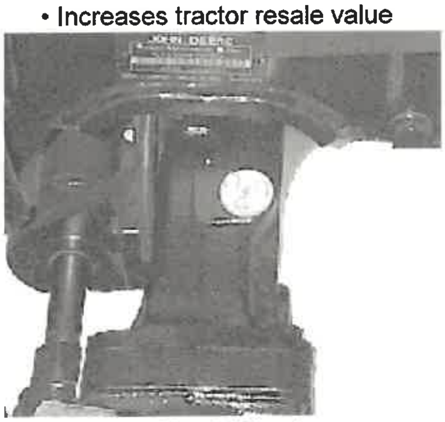
Four-wheel drive (4WD) front axle provides traction on demand


4WD front axle

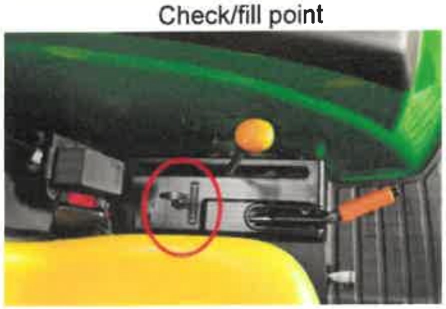
4WD is standard equipment to optimize traction and power to the ground for maximum performance.

4WD can be engaged and disengaged on-the-go when the tractor is not under load.

Key features of 4WD are:
- Bevel gear design for added strength and reliability
- 62-degree turn angle results in a turning radius as short as 2.6 m (8.6 ft) (with brakes applied)
- Increases pulling power and improves traction when operating in slippery conditions
- Reduces slippage, which is especially useful when operating a loader
- Reducing slippage will increase fuel efficiency up to 20 percent
- Front wheels pulling tend to keep tractor on top of the ground, aiding in flotation
- Increases tractor resale value


Check/fill point

One check/fill point makes servicing easier.


4WD engagement knob

4WD can be engaged and disengaged on the go. To engage, simply pull up on the handle to the left of the operator.

On the 4M Heavy-Duty and 4R Tractors, a positive engagement indicator in the instrument panel illuminates when 4WD is engaged.

JOHN DEERE

Quote ID :29660162Customer Name : TOWN OF REDINGTON BEACH

Product Specification Details :

Market Model	**John Deere 4044M HST/PRT (Model year 2023)**
Engine	
Family	EYDXL2.19NDA
Manufacturer	Yanmar®
Engine model	4TNV88C-MJT
Engine power (gross)	SAE J1995 rated power: 31.7 kW 42.5 hp 43.1 PS at 2600 rpm
Not for US use - ECE-R24 rated power	—
Power take-off (PTO) power	PowrReverser transmission: 25 kWh 33.6 hp eHydro transmission: 24.1 kW Per SAE J1995
Rated engine speed	2600 rpm
Type	Diesel
Injection pump type	High pressure common rail direct injection
Not for US use - Operating range	950-2750 rpm
Aspiration	Natural
Emissions compliance	Final Tier 4
Cylinders/displacement	4 / 2.189 L 4 / 133.5 cu in.
Number of cylinders	Four
Cylinder liners	Cast-in-block
Bore and stroke	88x90 mm 3.46x3.54 in.
Compression ratio	19.1:1
Lubrication	Pressurized
Cooling system	Liquid
Air cleaner	Dual element
Not for US use - Engine shutoff	Key switch
Engine torque at rated speed	116 Nm 85.6 lb-ft
Not for US use - Engine maximum torque at 1900 rpm	—
Fuel tank capacity	56.9 L 15 U.S. gal.
Electrical	
Not for US use - Type	12 V
Battery size	770 CCA
Alternator (12-V)	75 amp
Starter size	2 kW 2.68 hp
Not for US use - Instrument cluster N/A	—
Fuel system	High pressure common rail direct injection
Fuel consumption	—
*Fuel consumption rate should be used for comparison purposes only	—
Transmission	—
Standard transmission; forward/reverse	PowrReverser transmission
Not for US use - eHST	—
Optional transmission; forward/reverse	eHydro transmission
Left-hand reverser	PowrReverser transmission only
Not for US use - On-the-go shifting	Yes
Not for US use - Direction reverser; forward/reverse	Yes
Transmission gear ranges	12F/12R PowrReverser
Final drive	Planetary
Not for US use - Forward speed	—
Not for US use - Reverse speed	—
Brakes	Multi-plate wet disc
Steering	Hydrostatic power steering
Clutch, wet/dry	Wet
Clutch disk diameter wet clutch	129 mm

Quote ID :29660162Customer Name : TOWN OF REDINGTON BEACH

	5.08 in.
Creeper	No
Cruise control	Optional
Differential lock	Yes
Drawbar maximum vertical load	—
Not for US use - Horizontal	—
Vertical	—
Not for US use - Maximum loads EEC wagon hitch (trailer weight) N/A	—
Not for US use - Horizontal N/A	—
Not for US use - Vertical N/A	—
Not for US use - EEC towable load	—
Hydraulics	
	Open center
Pump rated output	65.8 L/min
Steering	23.5 L/min
Steering	6.2 L/min
Implement	42.3 L/min
Implement	11.2 L/min
	17.4 gpm
Steering	23.5 gpm
Steering	6.2 gpm
Implement	42.3 gpm
Implement	11.2 gpm
Pump type	Single gear
Maximum operating pressure	—
Draft control sensing	Position control
Remote control valves available	Up to six rear remotes
3-point hitch	
	Category 1
Lift capacity, 24-in. behind link arms	1135 kg
	2500 lb
Lift capacity at lift link ends	—
Power take-off (PTO)	
Standard	Independent
	540 rpm at 2600 rpm
Optional	—
Control	Position
Clutch	Wet disc
Brake (for mid and rear PTO)	—
Not for US use - PTO rotation direction (as viewed from rear)	—
Not for US use - Rear	—
Not for US use - Mid	—
Engagement method	—
Fluid capacities	
Crankcase with filter	5.3 L
	1.4 gal.
Transmission and hydraulic system	47.3 L
	12.5 gal.
Not for US use - Transmission and hydraulic system	44 L
	12 gal.
Not for US use - Front axle gearcase (MFWD axle)	—
Final drive	
	Planetary
	Yes
Operator station	
Rollover protective structure	Yes
Type	Foldable
Platform - flat/straddle	Flat
Gear shift location - console/floor	PowrReverser - Left-hand side
Cab	
Compliance	—
Visibility	—
Air conditioning, temperature differential	—
Doors	—

JOHN DEERE

Quote ID :29660162Customer Name : TOWN OF REDINGTON BEACH

Noise rating	—
Seat equipment	—
Eliminated - Wheelbase	—
Eliminated - Front tread range	—
Eliminated - Minimum rear tread setting	—
Eliminated - Front axle clearance	—
Eliminated - Turning radius with brakes	—
Eliminated - Turning radius without brakes	—
Eliminated - Unballasted operating weight	—
Eliminated - Approximate shipping weight (open-station; cab)	—
Dimensions	
Height	—
Wheelbase	185.5 cm 73 in.
Front axle clearance	35.1 cm 13.8 in.
Turning radius with brakes	2.8 m 9.19 ft
Turning radius without brakes	3.0 m 9.84 ft
Limited slip differential	—
Do not use - Unballasted operating weight	Open operator station (OOS) - 1710 kg 3770 lb
Approximate shipping weight (open-station; cab)	OOS: 1705 kg 3759 lb Cab: Not applicable
Tires	
Front	Farm - 8-16
Rear	Farm - 13.6-28
Front tread range	148.1 cm 58.3 in.
Rear tread spacing	137.2 cm 54 in.
Miscellaneous	
Not for US - Underhood muffler	Yes
Not for US - Joystick selective control valve (SCV) control	Yes
Do not use - Inboard planetary	Yes
Do not use - Axle type	—
Toolbox	—
Tilt steering wheel	—
12-V Outlet	—
Key Specs	
	SAE J1995 rated power: 31.7 kW 42.5 hp 43.1 PS at 2600 rpm PowrReverser™ transmission: 25 kW 33.6 hp Per SAE J1995
Steering hydraulics	23.5 L/min 6.2 gpm
Implement hydraulics	42.3 L/min 11.2 gpm
Hitch type	Category 1 1135 kg 2500 lb PowrReverser transmission Optional Open operator station (OOS): 1705 kg 3759 lb Cab: Not applicable 185.5 cm 73 in.
Additional information	
Date collected	—

Operator station and controls

Attractive styling provides improved visibility and serviceability

The bold styling of the 4M and 4R Tractors provide an attractive and functional appearance similar to that of the larger agricultural tractors. Benefits of this styling include:
• Easy tractor family identification
• Updated fixed grille and side panel hood design allows for optimum sealing of the cooling compartment
  • Front grille slides up to an integrated maintenance position for easy battery access
• Easily removable cowl, allowing for serviceability access
• Wraparound-style halogen headlights
  • Premium integrated automotive style headlight bezels
• Bold graphics
• Aggressively sloped hood design, giving a softer, smoother look and providing improved visibility
• Hybrid exhaust in base on cab tractors for clear operator visibility and safety
  • At low speed and when tractor is in a filter cleaning process, exhaust will be routed through vertical exhaust outlet. In all other cases, the exhaust will be routed through the downward exhaust outlet.
  • Side exhaust in base on open operator station tractors and ensures minimal heat impact to operator
The result gives the tractor a distinctive appearance and feel.

NOTE: If the tractor is equipped with an optional field-installed vertical exhaust, exhaust pipe must be removed before opening and closing the hood of the tractor.

4R Tractor

Key Features

PowrReverser™ transmission allows for clutchless direction changes

PowrReverser transmission allows for clutchless direction changes

PowrReverser transmission lever

The 12/12 PowrReverser transmission is available on the 4M and 4R Tractors.

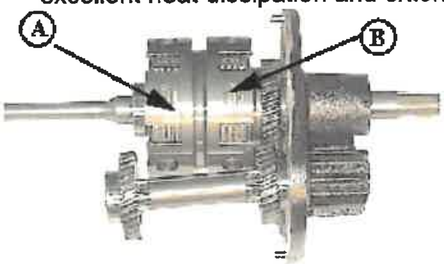
The PowrReverser transmission offers a hydraulically shifted forward-to-reverse transmission. This allows for clutchless shuttle shifting between forward and reverse with one lever for quick and easy direction change.

• PowrReverser transmission does not require the operator to use the clutch to shift between forward and reverse

Quote ID :29660162Customer Name : TOWN OF REDINGTON BEACH

The PowrReverser transmission features a hydraulically actuated wet clutch. Two multi-disk clutch packs (one forward and one reverse) are hydraulically engaged when the directional (reverser) lever is placed in either the forward or reverse position.

Each clutch pack consists of three large, 5-in. diameter clutch disks that operate in oil and are oil-cooled, allowing excellent heat dissipation and extended clutch life.



Forward/reverse clutches

- Clutch A is used for the forward operation of the tractor
- Clutch B is used for the reverse operation of the tractor

Key features of the PowrReverser transmission:

- 12 forward/12 reverse (12F/12R) speeds
- Reverser lever, located on the left side of the instrument console, allows the operator to make direction changes without clutching
  - Fast shuttle shift for improved loader operation
- Dual-cone synchronizers allow for synchronized shifts between gears for on-the-go shifting with the use of the clutch
- Dual-cone synchronizers permit on-the-go, low-effort shifting between gears
- Helical-cut gears for quiet operation
- Well-spaced speeds for turf, loader, and transport work
- Neutral start switch prevents tractor from starting when transmission (main range) is not in neutral
- Dual wet-disk clutches provide long clutch life
- Shifts between ranges are not synchronized
- PowrReverser transmission models have both hand and foot throttle controls
- Especially handy when using a loader

Helical-cut gears